

State of Alaska
Department of Revenue
www.revenue.state.ak.us

2005
Alaska Fisheries Business Tax Return
(Includes Seafood Marketing Assessment Return)



Contents

Instructions
Developing Commercial Fisheries List
Species Code List
Tax Return Forms
Processing Activity Schedules

Mailing Address

State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau AK 99811-0420

2005 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

TABLE OF CONTENTS

Instructions.....	i-v
Developing Commercial Fisheries List.....	vi
Species Code List.....	vii-viii
Fisheries Business Tax Return.....	1,2
Schedule 1 – Caught and Processed	3,4
Schedule 2 – Purchased and Processed.....	5,6
Schedule 3 – Transported Unprocessed	7,8
Schedule 4 – Custom Processing by Others	9,10
Schedule 5 – Custom Processing for Others.....	11,12
Schedule 6 – Custom Processor Information	13
Schedule 7 – Sold Unprocessed in Alaska or Under Exclusion (AS 43.75.017).....	14
Schedule 8 – Pounds Discarded.....	15
Tax Credit Schedules.....	16
Alaska Seafood Marketing Assessment Return.....	17
Voluntary Estimated Payment Vouchers	19

WHO MUST FILE?

Any person or business that has, or is required to have an Alaska Fisheries Business License under AS 43.75, including:

- Persons or businesses who processed fisheries resources in Alaska.
- Licensed fisheries businesses that had fisheries resources processed by a fisheries business in Alaska.
- Persons or businesses who bought processed fisheries resources for resale or export from a person excluded from the fisheries business tax.
- Persons or businesses who transported unprocessed fisheries resources out of Alaska.
- Commercial fishers who process fisheries resources.

Examples of those required to file include canneries, cold storages, custom processors, commercial fishers who process their catch, freezer ships, and processing plants.

DUE DATE

To avoid interest and penalties, file and pay all tax due with this form on or before **March 31, 2006**.

WHAT'S NEW!

Direct Market License Holders

If you held a Direct Market License in 2005, use this tax return. When calculating your tax on page 2 for established species (Part 1), report all your activities under Column C. For developing species (Part 2) report all of your activities under Column B.

Developing Species

Halibut is no longer classified as a developing species in Section 4D-N in the Bering Sea. Herring sac roe (all gear types) in the Alaska Peninsula-Aleutian Islands Area and the Chignik Area are now classified as developing. In addition, in the Adak District, the herring sac roe fishery (gillnet only) and the herring food-and-bait fishery (all gear types) are considered developing species in 2005.

Area Caught

If you are reporting a developing species, we now ask that, in the "Area Caught" column of Schedules 1D, 2D, 3D and 4D, you indicate the Fish and Game statistical area where the resource was harvested.

.017 Exclusion

If you are a fisherman that qualifies for the .017 exclusion because you sold a fishery resource to a licensed fisheries business and the resource was not processed beyond heading, gutting, cleaning, freezing and glazing, you should now report the sales on Schedule 7. You must also complete and sign page 1.

TOPS (Tax Online Payment System)

The Department of Revenue offers a Tax Online Payment System (TOPS). You may make instant payments electronically or schedule your payment weeks or months in advance. Information and instructions are available at: <https://www.tax.state.ak.us/tops/>

IF YOU NEED HELP

If you have questions not addressed in these instructions, need more information, or require assistance, contact us:

Telephone: (907)465-2320

Email: fish_excise@revenue.state.ak.us

Website: www.tax.state.ak.us

AVOID COMMON MISTAKES

- If your company has one or more licenses, and the aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must wire transfer funds or to avoid wire transfer fees use TOPS (online payment system). See Wire Transfer General Instructions.
- Enter your name and fisheries business license number *as they appear* on your 2005 Fisheries Business License. Sign and date the form before submission.
- Use the *correct schedules*. The Alaska Fisheries Business Tax Return contains separate schedules for each *processing* activity. Complete all schedules that correspond with your processing and exporting activities for the year. See *Processing Activity Schedules*.
- Use the *correct processing location code* so that we can share your tax with the proper community. See *Alaska Fisheries Processing Location Code Maps and Directory*. (**Note: your return is incomplete without all processing location codes.**) The processing location code maps are located on our website at www.tax.state.ak.us or you may request a copy from the Shared Tax Coordinator at (907)465-3776.

2005 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

- If you received a Fisheries Business License for 2005, you *must file a return even if you had no activity for 2005*. Write "no processing or exporting" across the tax liability section on the front of the tax return, enter zeros on lines 1a through 1c, and sign at the bottom of the return. *A liability may still exist for the Salmon Enhancement tax.*
- Remember to report and claim all tax prepayments. The licensing fee of \$25 is not a tax prepayment.

GENERAL INSTRUCTIONS

Forms in this booklet may be reproduced or photocopied as needed. You may also request additional forms from the department help desk (see "If You Need Help" above). Forms are also available on our website at

www.tax.state.ak.us

Estimated Tax

Monthly estimated tax payments are mandatory for taxpayers that have elected the monthly pay and report tax security option under AS 43.75.055(c). The monthly payments are due on or before the 15th day of the month following the month in which the tax liability for the payment of the taxes was incurred. Use Form 04-568. All other taxpayers may make voluntary estimated tax payments. Voluntary payments other than online payments and wire transfer payments must be accompanied by Form 04-574E.

Extension for Filing Return

If you need an extension for filing your return, contact the Alaska Department of Revenue. Written extension requests must be submitted to the department no later than 15 calendar days before the return is due. Note: An extension of time to file is not an extension of time to pay taxes. You must remit full tax payment by the March 31 tax due date.

Online Payment

The Department offers online electronic funds transfer through the Tax Online Payment System (TOPS). You must be an existing taxpayer with the Tax Division to use TOPS. If you are a new taxpayer, contact the Tax Division at the number below to establish an account. Information and access to TOPS is located on our website:

<https://www.tax.state.ak.us/TOPS/>

TOPS is an ACH (Automated Clearing House) Debit system. Some companies have a Debit Block on their bank accounts. If your bank account has an ACH Debit Blocker, the TOPS payment will be rejected by your bank unless the State of Alaska ACH Identification number is registered with your bank for ACH Debit processing.

If your account has a debit block, or you suspect that it does, contact your bank to register the State of Alaska as an authorized ACH Debit originator before making a payment through TOPS. The State of Alaska ACH ID Number is 0000902050. Rejected payments may result in penalties and/or interest.

TOPS does not accept ACH Credit or credit card transactions. For more information, contact your financial institution or the Department of Revenue Tax Division at (907)465-3776.

Wire Transfer Requirement

If your company has one or more licenses and your aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must wire transfer the funds (to avoid wire transfer fees, use TOPS located at: www.tax.state.ak.us)

Notify the State of Alaska, Treasury Division regarding the particulars of the transfer **the day before** the wire transfer is to be made either by fax at (907)465-4019 or via e-mail to cashmgmt@revenue.state.ak.us.

Wire payments to:

Contact Cash Management for instructions and information regarding Wire Payments
907-465-2360

Instruct your bank to indicate your Federal EIN and note that the payment is for fisheries business tax in the OBI (other bank information) field on the wire transfers.

Penalties for Failure to File or Pay

A penalty will be assessed for failure to timely file the return or failure to timely pay the tax. Each penalty is computed at 5% per 30-day period or fraction of a period up to a maximum of 25% on the tax not paid by the payment due date. In addition to penalties, **failure to file a proper return and pay your taxes by March 31 will result in the suspension of or delay in issuing your 2006 license.**

Interest Rates on Tax Due

The current interest rate is 11%, compounded quarterly.

Amended Returns

To correct a previously filed Form 04-574, check the amended box in the upper right corner of the return and attach a statement explaining the reason for the amendment. Complete and submit the entire form, including processing activity schedules, and SPDU credit schedules (if applicable), using the corrected amounts.

2005 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

Bonus or Other Additional Payments

To report bonus or additional payments made to fishermen, check the bonus box in the upper right corner of Form 04-574 and include the month and year of the payment. Complete and submit the entire form, including processing activity schedules, and SPDU credit schedules (if applicable), using the corrected amounts. Bonus returns should be submitted to the department along with tax due no later than the last day of the month following the month in which the payments were made. *If you make additional payments before filing your original fisheries business return, you should include those payments as part of the values reported on your original fisheries business tax return (Form 04-574).*

PROCESSING ACTIVITY SCHEDULES

The Alaska Fisheries Business Tax Return (Form 04-574) contains a separate schedule for each processing activity. The forms you need depend on your business activities. Refer to the following schedule descriptions to determine which forms you must complete with your return.

Schedule 1 – Caught and Processed

Use this schedule to report fisheries resources your company caught and processed. Use the processing location code assigned to the area where the processing took place.

Schedule 2 – Purchased and Processed

Use this schedule to report fisheries resources your company purchased and processed. Include fisheries resources that were purchased from fishermen claiming exclusion from the fisheries business tax. Use the processing location code assigned to the area where the processing took place.

Schedule 3 – Transported Unprocessed

Use this schedule to report fisheries resources transported unprocessed outside the taxing jurisdiction of Alaska. You must include the city and state of the purchaser for each fishery resource transported unprocessed.

Schedule 4 – Custom Processing by Others

Use this schedule to report fisheries resources that were custom processed for your company by another fisheries business in Alaska. Include the name and current fisheries business license number of the custom processor. Use the processing location code assigned to the area where the processing took place.

Schedule 5 – Custom Processing for Others

Use this schedule to report fisheries resources your company custom processed for someone not licensed as a fisheries business in Alaska. Include the name and address of the owner of the resource you processed.

Use the processing location code assigned to the area where the processing took place.

Schedule 6 – Custom Processor Information

Use this schedule to report established and developing fisheries resources your company custom processed for another licensed fisheries business. Include the name and current fisheries business license number of the owner of the resource you processed.

Schedule 7 – Sold Unprocessed in Alaska or Under Exclusion (AS 43.75.017)

Use this schedule to report all fisheries resources sold unprocessed inside the state by your company. Include the name and address of the purchaser. Use this schedule to also report fishery resources you caught and sold to a licensed fisheries business that were not processed beyond heading, gutting, cleaning, freezing and glazing. Include the name and current fisheries business license number of the purchaser.

Schedule 8 – Pounds Discarded

Use this schedule to report all established and developing resources that were reported by your company to the Alaska Department of Fish and Game as discarded.

PROCESSING LOCATION CODES

The fisheries business tax is shared with organized boroughs and incorporated cities within the State of Alaska. Each processing area or incorporated city has an assigned code, and maps are provided to help identify the correct location code to use. A complete directory of maps is included in the Alaska Fisheries Processing Location Code Maps and Directory. This booklet is available on our website at www.tax.state.ak.us or you may request a copy from the Shared Tax Coordinator at (907)465-3776.

If fisheries resources were:

- Processed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city.
- Processed in an area that is not within the city limits of an incorporated city, use the location code for that area.
- Exported unprocessed outside of Alaska, use location code 8888.

Enter one location code in the assigned block for each completed line entry. If you processed the same species in more than one of the coded areas or incorporated cities, use a separate line for each location. Note that your return is incomplete if you leave out the processing location code.

2005 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

OTHER FORMS

Form 04-578 -Alaska Seafood Marketing Assessment

The Seafood Marketing Assessment is computed on the aggregate value of all seafood resources. If you have one or more fisheries business licenses (applied for under the same EIN/SSN), you are required to file a single seafood marketing assessment return for the aggregate total value from all your fisheries business tax returns. Only persons or businesses that produce *more than \$50,000* in value of seafood resources in Alaska must pay this tax.

To report bonus or additional payments made to fishermen, check the bonus box in the upper right corner of the return. Complete and submit the form using the corrected amounts. Bonus returns should be submitted to the department along with tax due no later than the last day of the month following the month in which the payments were made. *If you make additional payments before filing your seafood marketing assessment, you should include those payments as part of the values reported on your original seafood marketing assessment (Form 04-578)*

Schedule SPDU - Salmon Product Development and Utilization Credit

Complete this form if you had expenditures that qualified for the Salmon Product Development and Utilization Credit. Forms and instructions are in a separate booklet available on our website at www.tax.state.ak.us.

Salmon Product Development Credit applies to investment in new equipment used to develop value added salmon products. The credit is 50% of a qualified investment in new property.

Salmon Utilization Credit applies to investment resulting in full utilization of salmon waste. A taxpayer may claim a salmon utilization tax credit up to 50% of the amount of qualified expenditure in the state for full utilization of salmon.

Limitations Salmon Product Development and Utilization credits claimed may not exceed 50% of the tax liability for salmon. An investment for which credit is claimed under one salmon credit may not be used to claim a credit under the other credit.

The salmon credit may not be taken by a taxpayer in arrears in the payment of assessments under AS 16.51.120, (Alaska Seafood Marketing), contributions under AS 23.20, (unemployment insurance), or taxes or assessments collected or owed under AS 43 (including but not limited to Fisheries Business, Dive, Salmon Enhancement and Regional Seafood Development).

TAX CREDIT SCHEDULES

Schedule WB - A.W. "Winn" Brindle Scholarship is a tax credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship fund. The credit is limited to 5% of the business tax liability.

Schedule EC - Education Credit is a tax credit for cash contributions accepted for direct instruction, research and educational support purposes, including library and museum acquisitions. Contributions accepted for endowment purposes are also eligible for the credit. The contributions must be given to a regionally accredited, public or private nonprofit, two or four-year college or university foundation in Alaska. The credit is subject to the limitations described below.

Limitations The Education Credit is limited to 50% of contributions of not more than \$100,000; and 100% of the next \$100,000 of contributions.

Taxpayers that are claiming this credit should attach a schedule showing their computations and enter the total credit claimed on line 4 of Schedule EC.

The total contributions qualifying for this credit (line 1 of Schedule EC) cannot be claimed as charitable contribution deduction. Contributions claimed as a credit on this return may not be claimed as a credit against other state taxes.

If your fisheries business files more than one return, use schedules WB and EC for only one return.

DEFINITIONS

Processing means any activity, which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking. Processing does not include decapitating shrimp, and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resources. The removal, rinsing and icing of salmon roe is also not considered processing.

Custom processor is a person or company that processes a fishery resource on behalf of another person or company (that is unrelated to the processor). If the person or company that owns the fish does not have a fisheries business license, the custom processor is liable for the fisheries business tax. If a fishery resource is custom processed on behalf of a person or company that has a current fisheries business license, the owner of the resource is liable for the tax. Contact the Department of Revenue to verify whether the custom processor or owner of the fishery resource has a current fisheries business license.

2005 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

Value means the market value of the fisheries resource if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company.

For fisheries resources other than those described above, the value of fisheries resources processed is generally the value of the price paid to the fisher for the fisheries resources. This includes, but is not limited to, indirect consideration and bonus amounts paid for fuel, supplies, gear, tender fees, ice, handling, or delivery, either at the time of purchase of the resources or tendered as a deferred or delayed payment.

PAYMENT

Checks must be made payable to the Alaska Department of Revenue. Payment should be submitted with the appropriate return and must be identified by name, address, tax year and social security number (SSN) or federal employer identification number (EIN).

The Department of Revenue offers a Tax Online Payment System (TOPS). You may make instant payments electronically or schedule your payment up to one year in advance. See Online Payment instructions on page ii.

MAIL RETURN AND TAX PAYMENT TO

**Alaska Department of Revenue
Tax Division
PO Box 110420
Juneau AK 99811-0420**

2005 Alaska Fisheries Business Tax Return

Developing Commercial Fisheries List

Effective January - December 31, 2005

Developing commercial fisheries are designated by the Alaska Department of Fish & Game [AS 16.05.050(11)] and are taxed at a lower rate than *established* commercial fisheries. Below is a list of fish and shellfish species considered to be developing commercial fisheries. Only those species in the locations and gear types indicated qualify for the lower tax and can be reported on a Developing Schedule. If you claim a lower tax rate on a species/location that is not included on the list below, your tax will be adjusted to reflect the higher rate. **If you are claiming a lower tax rate for a developing species, you must indicate on the applicable tax schedule the statistical area in which the resource was harvested.**

Developing Statewide

Aquatic plants
Arrowtooth flounder

Hagfish
Lamprey

Sandfish
Snails (except abalone)
Squid

Developing in Certain Areas

Atka Mackerel

Developing species in the Aleutian Islands (in NMFS statistical areas 541, 542 and 543), jig gear only.

Abalone

Developing in all waters except Southeast (5 AAC 31.200) and Yakutat (5 AAC 38.160).

Black Rockfish

Developing in the Westward Region, west of 164° 44' W longitude only and in Southeast (5 AAC 28.100). Black rockfish is established in Cook Inlet.

Clams

Developing in all waters except hardshell and razor clams are established in Cook Inlet (5 AAC 38.300) and geoduck clams are established in Southeast (5 AAC 38.100).

Corals

Established in all areas. **No** commercial fisheries for corals are allowed.

Crab except Dungeness; Tanner (C. bairdi); snow (C. opilio); hair; red, blue, and brown king crab] Developing in all waters, unless otherwise noted.

Flatfish (flounder, sole, Greenland turbot, Alaska plaice, sanddabs & dabs) Developing in all waters except in Southeast [5 AAC 28.105(a)(1-3)]. Yellow fin, turbot and rock sole are established statewide.

Freshwater Finfish, all species

Developing in all waters, except that eulachon smelt fisheries permitted in Prince William Sound and Southeast are established.

Herring, food and bait

Developing in the following waters:

- (1) Chignik (5 AAC 27.550);
- (2) Alaska Peninsula - Aleutian Islands (5 AAC 27.600), except for the Eastern Aleutians (comprised of the Unimak, Akutan, and Unalaska Districts and that portion of the Umnak District east of Samalga Pass) where fisheries are established; and
- (3) Adak District, gillnet fishery only (5 AAC 27.657); and
- (4) Bering Sea and Chukchi sea area waters in the following districts only-
 - (a) Port Clarence Districts [5 AAC 27.905(c)], and
 - (b) Kotzebue District [5 AAC 27.905(d)].

Herring sac roe

Developing in the following waters:

- (1) Alaska Peninsula-Aleutian Islands (5 AAC 27.600);
- (2) Chignik (5 AAC 27.550);
- (3) Adak District, gillnet fishery only (5 AAC 27.657); and
- (4) Kuskokwin, Bering Sea and Chukchi Sea area waters in the following districts only-
 - (a) Port Clarence Districts [5 AAC 27.905(c)],
 - (b) Kotzebue District [5 AAC 27.905(d)],
 - (c) Nunivak District [5 AAC 27.875(d)], and
 - (d) Norton Sound District [5 AAC 27.905 (b)].

King Crab [red, blue and golden (brown)]

Developing in the St Lawrence Island section of the Bering Sea [5 AAC 34.905(3)].

Lingcod

Developing in all waters except Southeast [5 AAC 28.105(a)(1-3)], Prince William Sound (5 AAC 28.200), and Cook Inlet (5 AAC 28.300).

Octopus

Developing in all waters, except octopi are established in Cook Inlet (5 AAC 38.300).

Other groundfish (general)

Developing in all waters except as noted above, and **excluding** pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and forage fish species which are **established** statewide.

Rockfish (except black rockfish)

Developing in all waters except in Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300), and the Gulf of Alaska including Southeast (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, and 5 AAC 28.550).

Pacific ocean perch

Developing in all waters except the Gulf of Alaska (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, 5 AAC 28.550) and Bering Sea-Aleutian Islands (5 AAC 28.600, 5 AAC 28.700).

Salmon

Chum: Developing in the Norton Sound/Port Clarence area [5 AAC 04.200(a) and (b)(4-6)] and Kotzebue Area (5 AAC 03.100).

Pink: Developing in the Atka/Amlia Island area (5 AAC 11.100), and the Arctic-Yukon-Kuskokwim Region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100, and 5 AAC 07.100).

Sea Cucumbers

Developing in the waters of the Westward area west of 159° west longitude (5 AAC 38.400).

Sea Urchins

Green sea urchin: Developing in all waters, except Cook Inlet (5 AAC 38.300).

Red sea urchin: Developing in all waters, except Cook Inlet (5 AAC 38.300) and Southeast (5 AAC 38.100).

Shrimp (pot gear)

Developing in the Westward area [Kodiak, Alaska Peninsula/Aleutian Islands (5 AAC 31.500)]. Pot-gear shrimp fisheries are established in Southeast (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

Shrimp (all types of trawl gear)

Developing in Bering Sea waters north of latitude 54° 36'. Sidestriped shrimp are established for trawl gear in Prince William Sound (5 AAC 31.200).

Species Code List for Fisheries Business
Use this list when completing schedules for your return.

Species Code	Common Name	Species Code	Common Name
860	abalone	129	flounder, starry
521	arctic char (anadromous)	610	grayling
520	arctic char (general)	193	greenling, atka mackerel
522	arctic char (nonanadromous)	190	greenling, general
630	blackfish	194	greenling, kelp
855	blue mussel	191	greenling, rock
590	burbot	192	greenling, whitespot
810	clam, butter	213	grenadier (rattail)
820	clam, cockle	100	groundfish, general
842	clam, eastern softshell	212	hagfish, pacific
849	clam, general (deadloss)	200	halibut
815	clam, geoduck	230	herring byproducts
840	clam, little-neck	233	herring, bait
830	clam, razor	235	herring, food
812	clam, surf	231	herring, roe on kelp
260	cod, longfin	232	herring, roe only
110	cod, pacific (gray)	234	herring, with sac roe
899	coral	570	inconnu (sheefish)
922	crab, blue king	650	lake chub
927	crab, blue king (deadloss)	601	lamprey, arctic
900	crab, box	603	lamprey, brook
909	crab, box (deadloss)	600	lamprey, pacific
923	crab, brown king	602	lamprey, river
928	crab, brown king (deadloss)	130	lingcod
910	crab, dungeness	640	longnose sucker
919	crab, dungeness (deadloss)	870	octopus
920	crab, king (general)	880	oysters
929	crab, king (general, deadloss)	141	perch, pacific ocean
940	crab, korean horsehair	500	pike, northern
949	crab, korean horsehair (deadloss)	270	pollock (whiting)
951	crab, multispina	970	pollock (whiting--CDQ)
921	crab, red king	97	prowfish
926	crab, red king (deadloss)	142	rockfish, black
924	crab, scarlet king	167	rockfish, blue
925	crab, scarlet king (deadloss)	137	rockfish, bocaccio
937	crab, tanner (bairdi, deadloss)	146	rockfish, canary
930	crab, tanner (general)	149	rockfish, china
939	crab, tanner (general, deadloss)	138	rockfish, copper
938	crab, tanner (opilio, deadloss)	159	rockfish, darkblotched
931	crab, tanner, bairdi	154	rockfish, dusky
933	crab, tanner, grooved	135	rockfish, greenstripe
932	crab, tanner, opilio	136	rockfish, northern
934	crab, tanner, triangle	139	rockfish, other
953	crab, verrilli	147	rockfish, quillback
531	dolly varden (anadromous)	140	rockfish, red
530	dolly varden (general)	153	rockfish, redbanded
532	dolly varden (nonanadromous)	158	rockfish, redstripe
210	eels or eel-like fish	150	rockfish, rosethorn
118	flatfish, deep water	151	rockfish, rougheye
119	flatfish, shallow water	166	rockfish, sharpchin
133	flounder, alaska plaice	152	rockfish, shortraker
121	flounder, arrowtooth	157	rockfish, silvergray
120	flounder, general	143	rockfish, thornyhead (idiots)

Species Code List for Fisheries Business

Use this list when completing schedules for your return.

Species Code	Common Name	Species Code	Common Name
148	rockfish, tiger	700	skate, general
168	rockfish, unspecified demersal	516	smelt, capelin
169	rockfish, unspecified pelagic	511	smelt, eulachon
144	rockfish, unspecified slope	510	smelt, general
156	rockfish, widow	512	smelt, longfin
145	rockfish, yelloweye (red snapper)	514	smelt, pond
175	rockfish, yellowmouth	513	smelt, rainbow
155	rockfish, yellowtail	515	smelt, surf
710	sablefish (blackcod)	890	snails
999	salmon byproducts	126	sole, butter
401	salmon roe, chinook	124	sole, dover
405	salmon roe, chum	128	sole, english
403	salmon roe, coho	122	sole, flathead
404	salmon roe, pink	131	sole, petrale
402	salmon roe, sockeye	125	sole, rex
410	salmon, chinook	123	sole, rock
411	salmon, chinook under 21 in.	132	sole, sand
450	salmon, chum	127	sole, yellowfin
430	salmon, coho	875	squid, california market
490	salmon, groundfish bycatch	661	stickleback, ninespine
440	salmon, pink	660	stickleback, threespine
400	salmon, roe (unspecified)	680	sturgeon, general
420	salmon, sockeye	681	sturgeon, green
170	sardine, pacific (pilchard)	683	sturgeon, siberian
220	saury, pacific	682	sturgeon, white
852	scallop, (deadloss)	250	tomcod, pacific
851	scallop, pink (or calico)	670	trout perch
850	scallop, weathervane	555	trout, brook
161	sculpin, coastrange	561	trout, cutthroat (anadromous)
163	sculpin, fourhorn	560	trout, cutthroat (general)
160	sculpin, general	562	trout, cutthroat (nonanadromous)
164	sculpin, prickly	550	trout, lake
165	sculpin, riffle	541	trout, rainbow
162	sculpin, slimy	540	trout, steelhead
895	sea cucumber	720	tuna, albacore
896	sea urchin	134	turbot, greenland
180	shad	101	waste fish (from trawl shrimp)
689	shark, general	584	whitefish, arctic cisco
690	shark, salmon	585	whitefish, bering cisco
691	shark, spiny dogfish	588	whitefish, broad
969	shrimp, (general, deadloss)	580	whitefish, general
964	shrimp, coonstripe	589	whitefish, humpback
960	shrimp, general	583	whitefish, least cisco
963	shrimp, humpy	587	whitefish, pygmy
961	shrimp, pink	586	whitefish, round
962	shrimp, sidestripe	211	wrymouths
965	shrimp, spot		

2005 Alaska Fisheries Business Tax Return

FORM 04-574

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone (907)465-2320
Fax (907)465-3566

This form is available online at www.tax.state.ak.us

DEPT USE ONLY

Envelope #

FSN

Due: March 31, 2006

Federal EIN or SSN			Fisheries Business License Number		
Individual or Corporation Name			Facility Location or Vessel Name		
Business Name			Telephone Number	Fax Number	
Mailing Address			E-mail Address		
City	State	Zip Code	Check if: <input type="checkbox"/> Amended (attach explanation) <input type="checkbox"/> Bonus		Month <input type="text"/> Year <input type="text"/>
Contact Person			ONE RETURN PER LICENSE		

Tax Liability

1a. Established. Enter amount from Part 1, line 8.....	1a	
1b. Developing. Enter amount from Part 2, line 8.....	1b	
1c. Total Tax Liability Add lines 1a and 1b.....	1c	

Credits

2a. A.W. "Winn" Brindle Credit. Schedule WB, line 4.....	2a	
2b. Alaska Education Credit. Schedule EC,	2b	
2c. Salmon Credits from Schedule SPDU.....	2c	
2d. Total Credits. Add lines 2a thru 2c.....	2d	

Total Liability

3. Net Fisheries Business Tax (subtract line 2d from 1c).....	3	
4. Salmon Credit Recapture from Schedule SPDU	4	
5. Total Liability (Add lines 3 & 4).....	5	

Payments

6. Total payments from Part 3.....	6	
------------------------------------	---	--

Amount Due

7. If line 6 is less than or equal to line 5, subtract line 6 from line 5.....	7	
--------------------------------------------------------------------------------	---	--

Overpayment

8a. If line 6 is greater than line 5, subtract line 5 from line 6.....	8a	
8b. Amount of overpayment to be credited to 2006 estimated tax.....	8b	
8c. Amount of overpayment to be applied to 2005 Seafood Marketing Assessment Return or other tax (specify).....	8c	
8d. Amount of overpayment to be refunded.....	8d	

Note: If your liability exceeds \$150,000, you must use Electronic Funds Transfer (TOPS) or wire transfer funds

Check if you are remitting by:

☐ Wire Transfer

☐ TOPS Confirmation Number

To avoid wire transfer fees, use the TOPS, at: www.tax.state.ak.us

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
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DEPARTMENT USE ONLY

VALIDATION

PMD:

2005 Alaska Fisheries Business Tax Return

Business Name	Federal EIN or SSN	Fisheries Business License Number
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NOTE. First complete Schedules 1-5 as appropriate for your fisheries business, then transfer the totals to Part 1 and Part 2 below.

PART 1: ESTABLISHED

Schedule			Column A - Floating Facility	Column B - Shore-Based Salmon Cannery	Column C - Shore-Based Facility and DM License Holder
1.	1E	Caught and Processed			
2.	2E	Purchased and Processed			
3.	3E	Transported Unprocessed			
4.	4E	Custom Processing by Others			
5.	5E	Custom Processing for Others			
6. TOTAL VALUE. Add schedules 1-5					
Tax Rate			5% (.05)	4.5% (.045)	3% (.03)
7. TAX. Multiply line 6 by tax rate					
For Department Use Only			60621	60622	60623
8. Established Fisheries Tax. Add each entry from line 7. Enter on Page 1, line 1a.....					

PART 2: DEVELOPING

Schedule			Column A - Floating Facility	Column B - Shore-Based Facility and DM License Holder
1.	1D	Caught and Processed		
2.	2D	Purchased and Processed		
3.	3D	Transported Unprocessed		
4.	4D	Custom Processing by Others		
5.	5D	Custom Processing for Others		
6. TOTAL VALUE. Add schedules 1-5				
Tax Rate			3% (.03)	1% (.01)
7. TAX. Multiply line 6 by tax rate				
For Department Use Only			60624	60625
8. Developing Fisheries Tax. Add each entry from line 7. Enter on Page 1, line 1b.....				

PART 3: MONTHLY AND ESTIMATED PAYMENTS

Payment Date	Amount	Payment Date	Amount	Payment Date	Amount

9. Total monthly and estimated payments from all Amount columns above.....	
10. Overpayment carryover from line 8b of 2004 Alaska Fisheries Business Tax Return.....	
11. Total payments. Add lines 9 and 10. Enter on Page 1, line 6.....	

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 1E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 1E - *ESTABLISHED*: CAUGHT AND PROCESSED

This schedule must be completed for all established fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement.

A. FLOATING FACILITY (Note: Direct Market license holders use section C.)

Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)
Totals. Enter total Value on Part 1, line 1, column A				

B. SHORE-BASED SALMON CANNERY (Note: Direct Market license holders use Section C.)

Species	Spec. Code	Pounds	Value	Processing Location Code
King	4 1 0			
Red	4 2 0			
Coho	4 3 0			
Pink	4 4 0			
Chum	4 5 0			
Totals. Enter total Value on Part 1, line 1, column B				

C. SHORE-BASED FACILITY (And Direct Market license holders.)

Species	Spec. Code	Pounds	Value	Processing Location Code
Totals. Enter total Value on Part 1, line 1, column C				

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 1D

Business Name	Federal EIN or SSN	Fisheries Business License No.
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SCHEDULE 1D - *DEVELOPING*: CAUGHT AND PROCESSED

This schedule must be completed for all developing fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement. **NOTE:** A list of developing commercial fisheries is printed after the instructions in this booklet.

A. FLOATING FACILITY (Note: Direct Market license holders use section B.)

Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)			
Totals. Enter total Value on Part 2, line 1, column A								

B. SHORE-BASED FACILITY (And Direct Market license holders.)

Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code			
Totals. Enter total Value on Part 2, line 1, column B								

Schedule 2E

Business Name	Federal EIN or SSN	Fisheries Business License No.
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SCHEDULE 2E - *ESTABLISHED*: PURCHASED AND PROCESSED

This schedule must be completed for all established fisheries resources that your company purchased and processed.

A. FLOATING FACILITY					Processing Location Code (See Instructions)				
Species	Spec. Code			Pounds	Value				
Totals. Enter total Value on Part 1, line 2, column A									

B. SHORE-BASED SALMON CANNERY					Processing Location Code				
Species	Spec. Code			Pounds	Value				
King	4	1	0						
Red	4	2	0						
Coho	4	3	0						
Pink	4	4	0						
Chum	4	5	0						
Totals. Enter total Value on Part 1, line 2, column B									

C. SHORE-BASED FACILITY					Processing Location Code				
Species	Spec. Code			Pounds	Value				
Totals. Enter total Value on Part 1, line 2, column C									

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 2D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 2D - *DEVELOPING*: PURCHASED AND PROCESSED

This schedule must be completed for all developing fisheries resources that your company purchased and processed. **NOTE:** A list of developing commercial fisheries is printed after the instructions in this booklet.

A. FLOATING FACILITY

Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)			
Totals. Enter total Value on Part 2, line 2, column A								

B. SHORE-BASED FACILITY

Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code			
Totals. Enter total Value on Part 2, line 2, column B								

Schedule 3E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 3E - ESTABLISHED: TRANSPORTED UNPROCESSED

This schedule must be completed for all established fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual to whom you shipped the resource.

A. FLOATING FACILITY (Note: Direct Market license holders use section C.)

Species	Spec. Code	Pounds	Value	Purchaser's City and State
Totals. Enter total Value on Part 1, line 3, column A				

B. SHORE-BASED SALMON CANNERY (Note: Direct Market license holders use section C.)

Species	Spec. Code	Pounds	Value	Purchaser's City and State
King	4 1 0			
Red	4 2 0			
Coho	4 3 0			
Pink	4 4 0			
Chum	4 5 0			
Totals. Enter total Value on Part 1, line 3, column B				

C. SHORE-BASED FACILITY (Note: And Direct Market license holders.)

Species	Spec. Code	Pounds	Value	Purchaser's City and State
Totals. Enter total Value on Part 1, line 3, column C				

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 3D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 3D - *DEVELOPING*: TRANSPORTED UNPROCESSED

This schedule must be completed for all developing fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who purchased the resource. A list of developing commercial fisheries is printed after the instructions in this booklet.

A. FLOATING FACILITY (Note: Direct Market license holders use section B.)

Area Caught	Species	Spec. Code			Pounds	Value	Purchaser's City and State
Totals. Enter total Value on Part 2, line 3, column A							

B. SHORE-BASED FACILITY (And Direct Market license holders.)

Area Caught	Species	Spec. Code			Pounds	Value	Purchaser's City and State
Totals. Enter total Value on Part 2, line 3, column B							

Schedule 4E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 4E - ESTABLISHED: CUSTOM PROCESSING BY OTHERS

This schedule must be completed for all established fisheries resources that your company had custom processed by another licensed fisheries business. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you.

A. FLOATING FACILITY (Note: Direct Market license holders use section C.)

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			
License	Name										

Total Value. Enter total on Part 1, line 4, column A.....

B. SHORE-BASED SALMON CANNERY (Note: Direct Market license holders use section C.)

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name										
		King	4	1	0						
		Red	4	2	0						
		Coho	4	3	0						
		Pink	4	4	0						
		Chum	4	5	0						

Total Value. Enter total on Part 1, line 4, column B.....

C. SHORE-BASED FACILITY (Note: And Direct Market license holders.)

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name										

Total Value. Enter total on Part 1, line 4, column C.....

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 4D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 4D - *DEVELOPING*: CUSTOM PROCESSING BY OTHERS

This schedule must be completed for all developing fisheries resources that your company had custom processed by another fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you. A list of developing commercial fisheries is printed after the instructions in this booklet.

A. FLOATING FACILITY (Note: Direct Market license holders use section B.)

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			
License	Name											
Totals. Enter total Value on Part 2, line 4, column A												

B. SHORE-BASED FACILITY (And Direct Market license holders.)

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			
License	Name											
Totals. Enter total Value on Part 2, line 4, column B												

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 5E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 5E - ESTABLISHED: CUSTOM PROCESSING FOR OTHERS

This schedule must be completed for all established fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing.

A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			
Totals. Enter total Value on Part 1, line 5, column A										

B. SHORE-BASED SALMON CANNERY

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			
	King	4	1	0						
	Red	4	2	0						
	Coho	4	3	0						
	Pink	4	4	0						
	Chum	4	5	0						
Totals. Enter total Value on Part 1, line 5, column B										

C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			
Totals. Enter total Value on Part 1, line 5, column C										

2005 Alaska Fisheries Business Tax Return

Page ____ of ____

Schedule 5D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 5D - *DEVELOPING*: CUSTOM PROCESSING FOR OTHERS

This schedule must be completed for all developing fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing. A list of developing commercial fisheries is printed after the instructions in this booklet.

A. FLOATING FACILITY

Customer's Name and Address	Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)			
Totals. Enter total Value on Part 2, line 5, column A									

B. SHORE-BASED FACILITY

Customer's Name and Address	Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code			
Totals. Enter total Value on Part 2, line 5, column B									

Schedule 6

Business Name	Federal EIN or SSN	Fisheries Business License No.

SCHEDULE 6: CUSTOM PROCESSOR INFORMATION REPORT

This schedule must be completed for fisheries resources that your company processed for other licensed fisheries businesses. Please provide the information below for each licensed fisheries business for whom you did custom processing for during the calendar year. Use a separate line for each species you processed for each business. Use additional schedules if more space is needed.

Note: Salmon must be itemized by subspecies.

[illegible]

Schedule 7

Schedule 8

Business Name	Federal EIN or SSN	Fisheries Business License No.

This schedule must be completed for all established and developing fisheries resources reported by your company to the Alaska Department of Fish and Game as discarded. Use a separate line for each species you discarded.

[illegible]

2005 Alaska Fisheries Business Tax Return

FORM 04-574

Schedule WB

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

A.W. "Winn" Brindle Scholarship Credit

Explanation of Credit. A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship Fund

Limitation. The credit is limited to 5% of the fisheries business tax liability. Complete only one schedule. If your fisheries business files more than one return, use this schedule for only one return.

1. Total Tax before Credit. Enter the amount from Page 1, line 1c, of your Alaska Fisheries Business Return.....	1	
2. A.W. "Winn" Brindle Scholarship Contribution made during 2005.....	2	
3. Multiply line 1 by 5% (.05).....	3	
4. Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 1, line 2a, of Form 04-574.....	4	

Form 04-574.WB (Rev 12/05)

2005 Alaska Fisheries Business Tax Return

Schedule EC

Education Credit

Taxpayers may claim as a credit a portion of contributions to qualifying Alaska colleges and universities. See instructions for limitations and more details.

Payor	Name of College or University	Contribution(s)	
		Date	Amount

1. Total Qualified Contributions made during 2005.....	1	
Allowable Credit Calculation:		
2. Multiply the lesser of line 1 above or \$100,000 by 50% (0.5).....	2	
3. Enter 100% (for Education Credit) of the next \$100,000 contribution	3	
4. Total allowable credit. Add lines 2 and 3. Enter here and on page 1, line 2b, of Form 04-574. See Instructions for limitations	4	

Department of Revenue
 Tax Division
 PO Box 110420
 Juneau, Alaska 99811-0420
 Telephone (907)465-2320
 Fax (907)465-3566

2005 Alaska Seafood Marketing Assessment FORM 04-578

DEPT USE ONLY

Envelope #

FSN

Due: March 31, 2006

Federal EIN or SSN			Telephone Number		Fax Number	
Individual or Corporation Name			E-mail Address			
Business Name			Contact Person			Title
Mailing Address			Check if: <input type="checkbox"/> Amended (attach explanation)			<input type="checkbox"/> Bonus Month Year
City	State	Zip Code	Make checks payable to: Alaska Department of Revenue			

A. Fisheries Bus. Lic No.	B. Facility Location or Vessel Name	C. Value of Seafood Products (from each Fisheries Tax Return)

1. Total value of seafood products listed in column C. (If less than \$50,000, skip line 2, sign the return, and file it on or before the due date).....	1	
2. Assessment. Multiply the value on line 1 by .5% (.005)..... (This is your Seafood Marketing Assessment, please remit payment)	2	

Note: If your liability exceeds \$150,000, you must use Electronic Funds Transfer (TOPS) or wire transfer funds.

Check if you are remitting by:

☐ Wire Transfer
 ☐ TOPS Confirmation Number

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
DEPARTMENT USE ONLY		VALIDATION
PMD:		

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**2005 Alaska Fisheries Business Tax Return
FORM 04-574E**

**Use vouchers below for voluntary Estimated Tax payments ONLY.
Please use Monthly Payment Form 04-568 if approved to make monthly payments on your
Fisheries**

All forms available online at www.tax.state.ak.us

Make copies of these vouchers for future use.

Alaska Fisheries Business Tax Estimated Payment			Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.
Date	License Number	Federal EIN or SSN	Calendar Year 2006
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 12/05)

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

Alaska Fisheries Business Tax Estimated Payment			Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.
Date	License Number	Federal EIN or SSN	Calendar Year 2006
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 12/05)

THIS FORM MUST ACCOMPANY MONTHLY PAYMENTS

Alaska Fisheries Business Tax Estimated Payment			Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.
Date	License Number	Federal EIN or SSN	Calendar Year 2006
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

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**State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420**

Alaska Fisheries Business Tax Return

TO: